Alberta Equalized Assessment

Overview

1991

Alberta
MUNICIPAL AFFAIRS

92-04996/

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Report from the Chairman

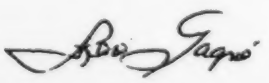
It is my privilege to present the initial publication of the "Alberta Equalized Assessments Overview" and to review the Board's activities for the year.

The Assessment Equalization Board assembles and maintains the largest municipal property assessment and equalized assessment computerized data base in Alberta. Through this overview, it is our wish to present some of the wealth of information now available in a manner that is interesting and useful to you. Comments and suggestions to improve the content of this report are invited.

Computer assistance enables the Assessment Equalization Board to maintain a procedure permitting each municipality an opportunity to review their equalized assessments and to discuss contentious issues with the Board prior to finalization. Only one appeal has been registered with the Alberta Assessment Appeal Board in 1991, which suggests that this procedural change has been worthwhile.

The Assessment Equalization Board feels that by rendering equalized assessments at 65% of fair actual value the following has been accomplished:

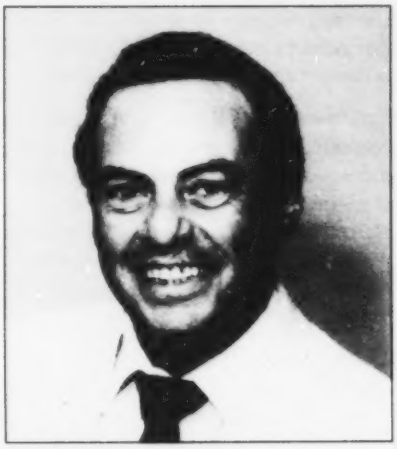
- simplified the equalized assessment process,
- given each municipality a perception of what their live assessment will look like if a general assessment had been completed,
- and provides each municipality with a means to monitor equity from year to year using the comparable components of the live and equalized assessments.



René Gagne, Chairman
Alberta Assessment Equalization Board

The Assessment Equalization Board

Rene Gagne
Chairman



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Vice-Chairman
Director

Glen Cumming
Secretary of
the Board

Anita Ratchinsky
Member
A.U.M.A.
Representative

Jean De Champlain
Member
A.A.M.D.& C.
Representative

Steve Bemount
Member
Alberta Education
Representative

Administration

Pat Chelen
Clerk Typist III

Sandy Klein
Computer Production Controller

Introduction to the Assessment Equalization Board

The Alberta Assessment Equalization Board consists of a chairman, vice-chairman, and three part time members; assisted by the Secretary of the Board and two administrative personnel. The current Board Chairman is the Assistant Deputy Minister, Assessment Services Division, Alberta Municipal Affairs and Assessment Commissioner for the Province. Board members and the Secretary of the Board are appointed by Order in Council. A representative from the Alberta Urban Municipalities Association, the Alberta Association of Municipal Districts and Counties and Alberta Education, is recommended for appointment by each organization.

The Assessment Equalization Board, originally established in 1920, was charged with the annual determination of equalized values of rateable lands upon which a Provincial tax was levied. Equalization responsibilities were assigned to various Department of Municipal Affairs administrative units until 1957 when the expanded usage of equalized assessment for municipal cost sharing purposes encouraged enactment of the Municipalities Assessment and Equalization Act, being Chapter M-32 of the Statutes of Alberta (R.S.A., 1980), to re-define the Alberta Assessment Equalization Board's structure and powers.

The Board's mandate is to annually determine equalized assessments throughout the Province in a manner defined by the Municipalities Assessment and Equalization Act and Alberta Regulation 56/86.

Equalized Assessment in Alberta

At this time it is not yet feasible to assess all properties in Alberta in the same year. Complete reassessments within each municipality are currently prepared every eight or nine years. These "general assessments" are maintained during the assessment cycle at the original base year level.

Assessment equalization provides a means of comparing wealth among areas of the province that cost share and is based on the municipality's live (actual) assessment, no matter how outdated, upgraded to a common current year while recognizing current assessment legislation and practices. Assessments now used by most municipalities were originally prepared at 65% of value and, in general terms, the following equalization formula applies.

Using information submitted by the municipality each year, the equalized assessment is calculated by:

(a) cost indexing analogous assessment components from the base year used for the original live assessment to a common current year;

(b) totalling the indexed components then;

(c) converting the total to the provincial equalization level of 65%.

Equalized assessment is calculated to represent a total assessment in the municipality as if a general assessment had been completed in the year prior to the equalization year, discounted to 65 percent of full value. The equalized assessment, therefore, will change each year in order to replicate changes in the actual assessment base, changes in market conditions, material and labor costs on buildings, and in assessment policy that are not reflected in the actual assessment of the municipality.

Improvement (largely buildings) assessment is updated to full value through the use of cost indices prepared in conjunction with the Alberta Assessment Manual. Farm land assessment is likewise updated however indices used are related to economic value of land used for purely agricultural purposes.

Residential, commercial and industrial land assessment is converted through the use of assessment/market value ratios that are determined annually by the municipality's assessor. Results of the assessment/market value ratio analysis program in each municipality are monitored by the Assessment Inspection Services Branch of Alberta Municipal Affairs.

The relationship between actual assessment and equalized assessment is complex, affected as it is by such factors as growth, changes in market value and changes in regulations or legislation.

Equalized Assessment Use

A basic level of education is provided through the Provincial School Foundation Program administered by Alberta Education. Although the major portion of education funding is borne by the province, each municipality contributes a share which is determined by applying an annually established provincial mill rate to the municipal equalized assessment. The amount requisitioned is collected by the municipality through a tax on non-residential properties, non-family corporate farm lands and certain vacant residential properties. Provincial School Foundation Program funds are then distributed to local school authorities on the basis of the number of students educated in the jurisdiction.

Equalized assessments are also used to allocate any requisitions required over and above the grants received through the School Foundation Program. The supplementary school requisition likely makes up the largest contribution a municipality would pay to a cost shared program.

Similarly, hospital costs are covered by the province under Alberta Hospital Plan, however, hospital boards are permitted to requisition municipalities directly for certain capital expenditures that are financed through property taxation at the municipal level. Equalized assessment is used to allocate these additional costs among the municipalities located within the hospital district.

Equalized assessment is also incorporated into formulas used to apportion provincial grants; for example, the Municipal Assistance Grant, Transportation Grant and grants for Senior Citizens Foundations.

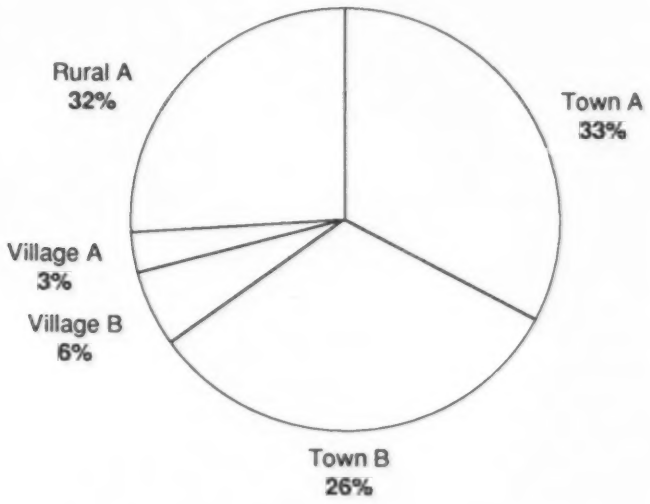
Other applications of equalized assessment include apportionment of financing for planning areas, fire protection areas, ambulance service and recreational areas.

It is also used as a measure of a municipality's capacity to service debt when borrowing.

A simple explanation of how a requisition is allocated using equalized assessment figures can be shown as follows:

Total requisition required – $500,000

Municipalities Contributing	Equalized Assessment	Percent of Total Equalized Assessment		Requisition	Share of Requisition
Rural A	$21,288,900	32%	X	Total Requisition	$160,000
Town A	22,190,600	33%	X	Total Requisition	165,000
Town B	17,280,150	26%	X	Total Requisition	130,000
Village A	2,180,660	3%	X	Total Requisition	15,000
Village B	4,270,130	6%	X	Total Requisition	30,000
	$67,210,440	100%			$500,000

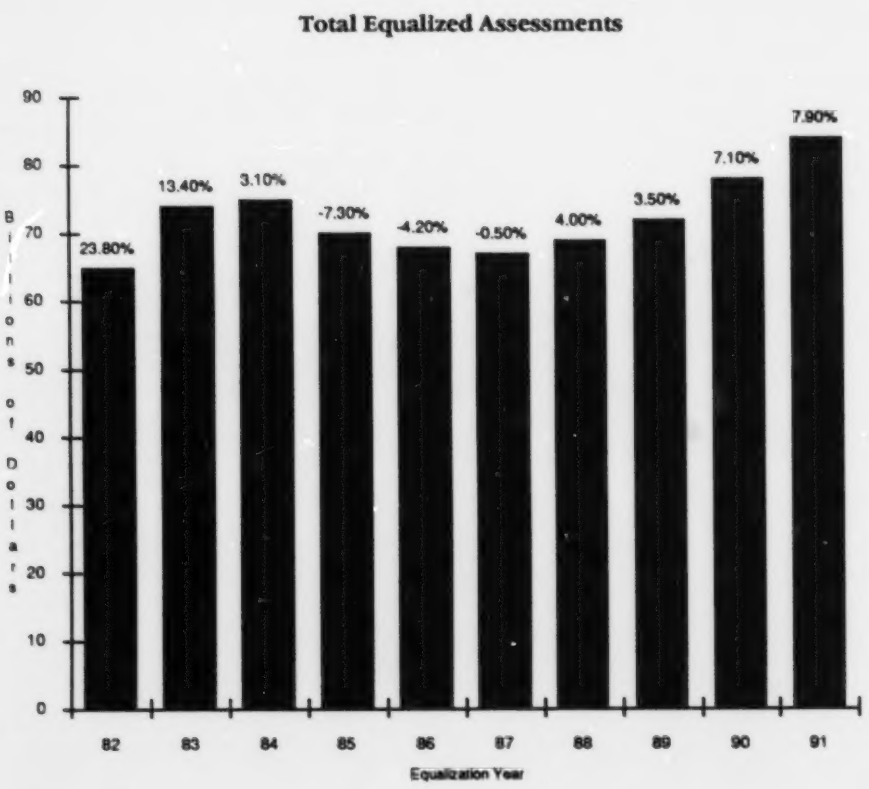


Properties included

Section 1, subsection (j) of the Municipalities Assessment and Equalization Act (R.S.A., 1980, CM-32) sets out the following properties to be included in equalized assessments:

- all taxable land and improvements;
- all grant properties — both federal and provincial;
- municipally owned property that produces revenue;
- property assessed under the Electric Power and Pipeline Assessment Act (power lines, pipe lines, and cable television lines);
- licensed mobile units;
- and buildings and improvements assessed under authority of a supplementary assessment bylaw passed pursuant to Section 8(1) of the Municipal Taxation Act (R.S.A., 1980, CM-31).

Yearly Provincial Totals of Equalized Assessments

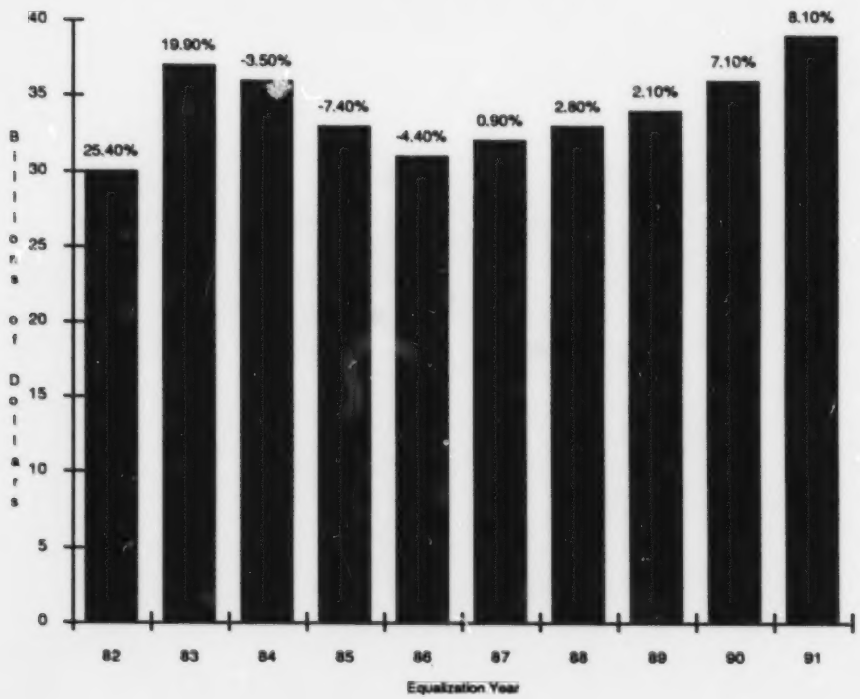


	Total Equalized Assessments	Percent Inc/Dec
1991	$83,015,852,550	7.9%
1990	76,902,826,580	7.1%
1989	71,798,845,235	3.5%
1988	69,440,044,765	4.0%
1987	66,919,676,460	- 0.5%
1986	67,175,588,090	- 4.2%
1985	70,125,214,153	- 7.3%
1984	75,669,502,740	3.1%
1983	73,391,528,405	13.4%
1982	64,668,160,310	23.8%

At the 65% Equalization Level

School Foundation Program Equalized Assessments

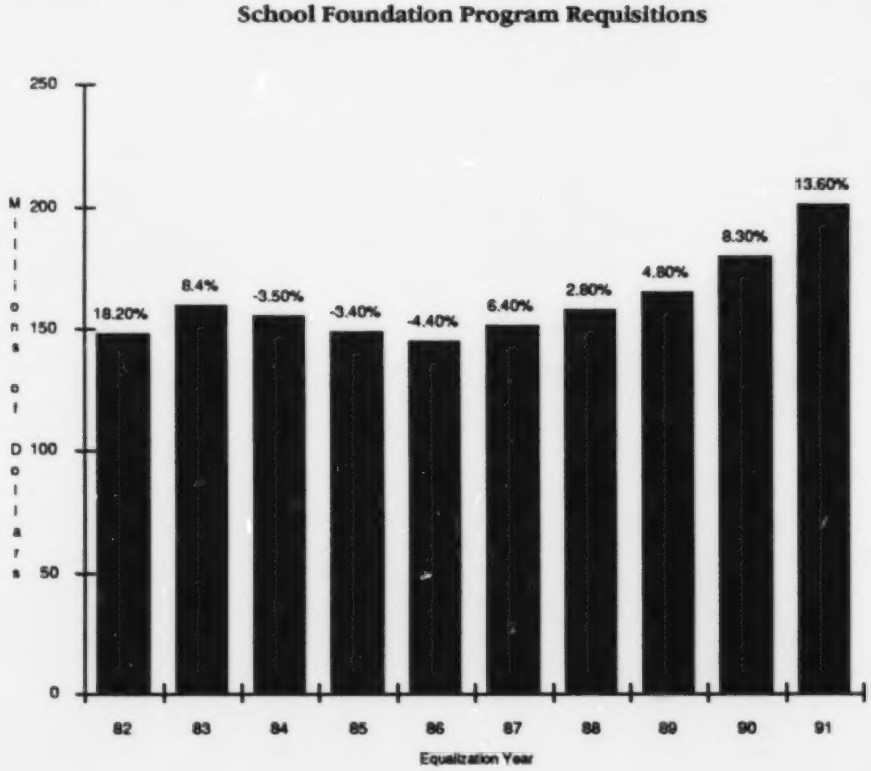
Total S.F.P. Equalized Assessments



	S.F.P. Equalized Assessments	Percent Inc/Dec
1991	38,376,603,910	8.1%
1990	35,475,593,830	7.1%
1989	33,124,936,455	2.1%
1988	32,418,286,485	2.8%
1987	31,520,302,808	0.9%
1986	31,234,686,958	- 4.4%
1985	32,682,614,283	- 7.4%
1984	35,301,093,620	- 3.5%
1983	36,605,649,145	19.9%
1982	30,510,573,763	25.4%

At the 65% Equalization Level

Yearly School Foundation Fund Requisitions



	S.F.P. Millrates	Requisitions	Percent Inc/dec
1991	5.20	$199,558,340	13.6%
1990	4.95	175,604,190	8.3%
1989	15.9	162,057,381	4.8%
1988	15.5	154,610,289	2.8%
1987	15.5	150,327,598	6.4%
1986	14.7	141,276,890	- 4.4%
1985	14.7	147,825,978	- 3.4%
1984	14.1	153,152,436	- 3.5%
1983	14.1	158,812,200	8.4%
1982	15.6	146,450,754	18.2%

1991 Equalized Assessments and Equalized Assessments Per Capita by Municipality

	Population	Total	School Foundation Program	Equalized Per Capita
Special Areas	6,010	898,216,152	695,263,418	149,454
Total Special Areas	**6,010**	**898,216,152**	**695,263,418**	**149,454**
County of Grande Prairie No.1	12,042	449,067,296	294,473,552	37,292
County of Vulcan No. 2	3,656	180,558,195	66,625,841	49,387
County of Ponoka No. 3	7,739	226,055,191	127,380,902	29,210
County of Newell No. 4	6,143	432,512,336	351,626,528	70,407
County of Warner No. 5	3,579	113,699,949	31,632,309	31,769
County of Stettler No. 6	5,179	230,548,103	132,908,724	44,516
County of Thorhild No. 7	3,094	78,217,307	32,469,200	25,280
County of Forty Mile No. 8	3,335	158,748,046	71,086,236	47,601
County of Beaver No. 9	5,400	186,727,612	91,612,289	34,579
County of Wetaskiwin No. 10	9,521	343,745,244	197,212,517	36,104
County of Barrhead No. 11	5,728	97,441,441	27,233,625	17,011
County of Athabasca No. 12	5,979	139,041,942	62,783,581	23,255
County of Smoky Lake No. 13	2,789	113,350,320	58,457,646	40,642
County of Lacombe No. 14	8,911	806,419,016	630,391,680	90,497
County of Wheatland No. 16	5,409	442,718,480	300,248,554	81,848
County of Mountain View No.17	8,886	473,119,600	311,354,745	53,243
County of Paintearth No. 18	2,439	342,293,211	278,649,334	140,342
County of St. Paul No. 19	6,595	169,557,312	81,222,315	25,710
County of Strathcona No. 20	53,562	2,389,281,840	1,343,939,642	44,608
County of Two Hills No. 21	3,086	120,638,190	52,650,611	39,092
County of Camrose No. 22	7,475	223,425,295	89,763,099	29,890
County of Red Deer No. 23	13,911	575,950,583	263,567,748	41,403
County of Vermilion River #24	8,112	264,212,951	122,478,433	32,571
County of Leduc No. 25	11,278	728,712,709	550,855,648	64,614
County of Lethbridge No. 26	8,266	233,818,272	104,699,002	28,287
County of Minburn No. 27	3,894	159,139,661	68,097,244	40,868
County of Lac Ste. Anne No.28	7,765	168,441,255	62,415,852	21,692
County of Flagstaff No. 29	4,406	259,580,675	147,104,094	58,915
County of Lamont No. 30	4,287	127,849,281	53,171,614	29,823
County of Parkland No. 31	20,926	1,106,512,711	720,144,744	52,877
Total Counties	**253,392**	**11,341,384,034**	**6,726,257,309**	**44,758**

	Population	Total	School Foundation Program	Equalized Per Capita
City of Airdrie	11,904	264,757,363	82,356,132	22,241
City of Calgary (Part 1)	692,885	22,751,734,623	8,073,716,532	32,836
City of Calgary (Part 2)	N/A	62,873,539	39,579,228	N/A
City of Camrose	12,968	299,118,386	114,184,224	23,066
City of Drumheller	6,366	141,146,915	61,417,783	22,17
City of Edmonton	605,538	17,506,793,211	7,191,981,561	28,911
City of Fort McMurray	33,698	712,111,578	176,528,821	21,132
City of Fort Saskatchewan	11,753	656,068,243	487,933,152	55,821
City of Grande Prairie	27,558	700,878,680	281,952,569	25,433
City of Leduc	13,566	298,648,591	82,849,301	22,014
City of Lethbridge	60,614	1,697,028,546	599,600,513	27,997
City of Lloydminster	10,201	350,283,275	168,918,803	34,338
City of Red Deer	56,922	1,484,460,995	517,240,476	26,079
City of Medicine Hat	42,929	1,203,373,607	445,627,348	28,032
City of Spruce Grove	12,403	262,264,360	66,934,811	21,145
City of St. Albert	40,707	1,041,469,251	192,554,917	25,585
City of Wetaskiwin	10,203	246,491,391	95,265,850	24,159
Total Cities	**1,650,215**	**49,679,502,554**	**18,678,642,021**	**30,105**

	Population	Total	School Foundation Program	Equalized Per Capita
Improvement District No. 4	150	507,467	339,001	3,383
Improvement District No. 5	282	66,550,525	58,168,707	235,995
Improvement District No. 6	128	73,520,855	67,412,029	574,382
Improvement District No. 7	1,147	22,202,244	8,108,378	19,357
Improvement District No. 8	7	4,991,393	4,957,065	713,056
Improvement District No. 9	8,385	6,329,981	4,838,494	755
Improvement District No. 12	4,475	9,560,690	9,502,874	2,136
Improvement District No. 13	29	2,524,389	2,088,919	87,048
Improvement District No. 14	8,192	787,003,685	694,428,398	96,070
Improvement District No. 15	2,854	340,928,871	310,831,482	119,457
Improvement District No. 16	5,332	594,342,021	547,447,022	111,467
Improvement District No. 17	12,534	924,265,769	804,542,350	73,741
Improvement District No. 18	10,498	1,734,892,900	1,625,058,553	165,259
I.D. of Birch Hills No. 19	1,620	63,714,173	36,391,148	39,330
Improvement District No. 20	2,922	132,053,389	101,385,878	45,193
Improvement District No. 21	2,992	113,563,228	81,255,617	37,956
Improvement District No. 22	4,451	156,672,755	113,589,723	35,199
Improvement District No. 23	6,942	260,587,169	212,724,150	37,538
Improvement District No. 24	282	980,727	571,818	3,478
Total Improvement Districts	**73,222**	**5,295,192,231**	**4,683,641,606**	**72,317**

	Population	Total	School Foundation Program	Equalized Per Capita
M.D. of Cypress No. 1	4,795	815,442,921	616,576,970	170,061
M.D. of Cardston No. 6	4,419	88,846,005	23,494,344	20,105
M.D. of Badlands No. 7	1,171	22,202,244	8,108,378	18,960
M.D. of Bighorn No. 8	1,138	134,252,135	98,870,088	117,972
M.D. of Pincher Creek No. 9	3,093	183,465,046	117,785,297	59,316
M.D. of Taber No. 14	5,284	244,627,436	142,364,117	46,296
M.D. of Willow Creek No. 26	4,733	135,322,082	38,578,979	28,591
M.D. of Foothills No. 31	9,432	515,561,282	199,098,777	54,661
M.D. of Acadia No. 34	618	24,132,002	5,170,398	39,049
M.D. of Rocky View No. 44	17,484	1,044,557,749	434,494,277	59,744
M.D. of Starland No. 47	2,120	144,659,727	81,125,198	68,236
M.D. of Kneehill No. 48	4,996	262,162,429	151,360,325	52,474
M.D. of Provost No. 52	2,725	243,447,442	185,198,971	89,339
M.D. of Wainwright No. 61	3,937	275,162,670	177,852,836	69,891
M.D. of Brazeau No. 77	5,448	492,562,675	434,405,455	90,412
M.D. of Bonnyville No. 87	10,384	273,285,922	65,386,202	26,318
M.D. of Sturgeon No. 90	14,019	674,903,940	407,508,704	48,142
M.D. of Westlock No. 92	6,992	138,741,908	43,175,438	19,843
M.D. of Clearwater No. 99	9,848	723,569,433	625,344,794	73,474
M.D. of Smoky River No. 130	2,853	58,257,597	21,565,955	20,420
M.D. of Spirit River No.133	848	31,484,243	18,777,061	37,128
M.D. of Peace No. 135	1,527	57,098,147	34,187,620	37,392
M.D. of Fairview No. 136	1,903	62,141,389	31,140,595	32,654
Total Municipal Districts	**119,767**	**6,645,886,424**	**3,961,570,779**	**55,490**
Waterton School Dist. No. 4233	176	18,185,215	8,754,895	103,325
Banff School Dist. No. 102	6,949	136,059,690	130,976,040	19,580
Lake Louise School Dist. No. 1063	N/A	103,621,548	87,865,773	N/A
Jasper School Dist. No. 3063	3,970	184,575,296	109,593,971	46,493
Total School Districts	**11,095**	**442,441,749**	**337,190,679**	**39,878**
S.V. of Alberta Beach	425	16,447,509	1,308,570	38,700
S.V. of Argentia Beach	3	6,008,978	46,116	2,002,993
S.V. of Betula Beach	10	1,134,588	21,605	113,459
S.V. of Birch Cove	8	857,672	14,626	107,209
S.V. of Birchcliff	48	8,630,775	90,015	179,808
S.V. of Bondiss	59	3,489,357	354,925	59,142

	Population	Total	School Foundation Program	Equalized Per Capita
S.V. of Bonnyville Beach	62	2,405,052	20,452	38,791
S.V. of Castle Island	7	917,527	7,006	131,075
S.V. of Chestermere Lake	782	38,029,755	1,106,520	48,631
S.V. of Crystal Springs	35	5,588,199	73,711	159,663
S.V. of Edmonton Beach	322	5,018,119	199,796	15,584
S.V. of Ghost Lake	28	2,211,627	31,253	78,987
S.V. of Golden Days	39	9,486,818	145,984	243,252
S.V. of Grandview	40	6,535,856	123,724	163,396
S.V. of Gull Lake	102	6,803,460	216,546	66,701
S.V. of Half Moon Bay	54	3,028,246	24,412	56,079
S.V. of Horseshoe Bay	14	1,482,018	38,736	105,858
S.V. of Island Lake	129	5,062,092	122,382	39,241
S.V. of Island Lake South	63	1,622,814	21,147	25,759
S.V. of Itaska Beach	5	3,371,174	24,562	674,235
S.V. of Jarvis Bay	56	6,194,663	55,956	110,619
S.V. of Kapasiwin	3	1,842,294	15,185	614,098
S.V. of Lakeview	27	894,824	20,851	33,142
S.V. of Larkspur	6	1,058,906	17,706	176,484
S.V. of Ma-Me-O Beach	54	10,288,206	874,085	190,522
S.V. of Mewatha Beach	32	3,561,335	61,010	111,292
S.V. of Nakamun Park	13	2,112,555	73,853	162,504
S.V. of Norglenwold	168	12,431,691	86,096	73,998
S.V. of Norris Beach	20	2,338,307	25,011	116,915
S.V. of Parkland Beach	48	3,062,970	58,466	63,812
S.V. of Pelican Narrows	79	3,787,137	70,796	47,938
S.V. of Point Alison	2	1,388,637	6,758	694,319
S.V. of Poplar Bay	43	7,080,659	47,125	164,666
S.V. of Rochon Sands	37	2,766,233	73,203	74,763
S.V. of Ross Haven	73	5,090,098	84,912	69,727
S.V. of Sandy Beach	108	6,923,476	275,638	64,106
S.V. of Seba Beach	103	8,164,770	551,154	79,270
S.V. of Silver Beach	25	6,513,386	35,269	260,535
S.V. of Silver Sands	67	4,576,928	102,361	68,312
S.V. of South Baptiste	68	2,055,521	54,483	30,228
S.V. of South View	44	1,489,662	111,521	33,856
S.V. of Sunbreaker Cove	0	7,448,832	66,285	N/A
S.V. of Sundance Beach	16	4,085,514	31,554	255,345
S.V. of Sunrise Beach	11	2,952,537	52,065	268,412
S.V. of Sunset Beach	49	2,265,965	36,717	46,244
S.V. of Sunset Point	102	6,140,071	66,758	60,197
S.V. of Val Quentin	78	3,959,041	77,013	50,757
S.V. of Waiparous	16	1,923,100	54,688	120,194
S.V. of West Baptiste	21	2,044,951	35,570	97,379
S.V. of West Cove	48	4,122,861	73,145	85,893
S.V. of Whispering Hills	38	2,655,515	47,634	69,882
S.V. of White Gull	6	1,321,566	34,501	220,261
S.V. of White Sands	2	2,637,407	43,585	1,318,704
S.V. of Yellowstone	93	3,597,129	76,318	38,678
Total Summer Villages	**3,791**	**266,908,383**	**7,389,360**	**70,405**

	Population	Total	School Foundation Program	Equalized Per Capita
Town of Athabasca	1,975	56,216,101	27,241,926	28,464
Town of Banff	6,924	557,330,115	338,731,481	80,493
Town of Barrhead	4,014	96,650,352	35,804,918	24,078
Town of Bashaw	829	20,146,588	9,812,267	24,302
Town of Bassano	1,186	26,370,367	11,925,750	22,235
Town of Beaumont	4,584	87,240,967	7,636,553	19,032
Town of Beaverlodge	1,808	28,413,804	10,619,483	15,716
Town of Black Diamond	1,567	20,763,179	3,326,051	13,250
Town of Bon Accord	1,362	19,234,028	2,291,327	14,122
Town of Blackfalds	1,768	30,009,315	7,773,438	16,974
Town of Bonnyville	5,575	123,695,472	50,340,816	22,188
Town of Bowden	967	15,471,646	4,326,172	16,000
Town of Bow Island	1,566	36,465,259	14,992,514	23,286
Town of Brooks	9,464	211,500,448	73,283,075	22,348
Town of Bruderheim	1,203	16,365,199	2,457,503	13,604
Town of Calmar	1,194	17,241,558	5,804,075	14,440
Town of Canmore	5,324	161,703,801	44,605,657	30,373
Town of Cardston	3,497	59,254,814	17,500,564	16,944
Town of Carstairs	1,537	27,246,662	7,518,239	17,727
Town of Castor	1,030	20,221,546	6,723,803	19,633
Town of Claresholm	3,382	70,580,321	21,871,069	20,869
Town of Coaldale	5,230	100,601,207	17,160,323	19,235
Town of Cochrane	4,898	116,810,803	33,871,666	23,849
Town of Cold Lake	3,604	80,619,636	8,582,116	22,369
Town of Coronation	1,310	23,701,732	12,125,860	18,093
Town of Crossfield	1,480	35,257,692	11,103,942	23,823
Municipality of Crowsnest Pass	6,912	120,287,703	50,373,746	17,403
Town of Daysland	686	12,533,610	4,180,599	18,271
Town of Devon	3,956	94,457,902	35,056,805	23,877
Town of Didsbury	3,197	56,665,481	14,652,681	17,725
Town of Drayton Valley	5,474	156,814,757	73,219,694	28,647
Town of Eckville	869	16,596,221	5,628,363	19,098
Town of Edson	7,323	174,600,174	77,933,906	23,843
Town of Elk Point	1,391	34,905,322	11,496,175	25,094
Town of Fairview	3,281	67,062,525	24,158,397	20,440
Town of Falher	1,172	28,775,921	14,012,832	24,553
Town of Fort MacLeod	3,123	63,566,124	25,775,513	20,354
Town of Fox Creek	2,068	40,329,864	11,723,636	19,502
Town of Gibbons	2,491	36,810,453	5,840,955	14,777
Town of Gleichen	327	4,911,623	1,934,654	15,020
Town of Grand Centre	3,715	92,148,305	38,624,885	24,804
Town of Grande Cache	3,654	66,239,896	33,487,210	18,128
Town of Granum	371	6,298,581	2,546,286	16,977
Town of Grimshaw	2,753	50,391,064	15,506,585	18,304
Town of Hanna	3,017	76,386,971	26,605,760	25,319
Town of Hardisty	642	9,900,088	3,667,218	15,421
Town of High Level	3,004	76,608,911	45,579,177	25,502
Town of High Prairie	2,817	58,288,950	25,291,943	20,692
Town of High River	5,754	131,769,837	36,050,790	22,901

	Population	Total	School Foundation Program	Equalized Per Capita
Town of Hinton	9,893	301,806,790	170,358,280	30,507
Town of Innisfail	5,745	143,838,212	60,238,935	25,037
Town of Irvine	304	4,050,923	1,413,352	13,325
Town of Killam	1,032	20,404,105	7,128,423	19,771
Town of Lac La Biche	2,553	61,968,141	27,546,240	24,273
Town of Lacombe	6,471	136,392,239	36,936,487	21,077
Town of Lamont	1,560	24,955,227	5,338,626	15,997
Town of Magrath	1,637	26,265,777	6,495,265	16,045
Town of Manning	1,144	24,549,900	8,912,208	21,460
Town of Mayerthorpe	1,615	23,280,095	7,642,696	14,415
Town of McLennan	1,047	14,608,678	5,258,313	13,953
Town of Milk River	929	22,144,797	8,185,195	23,837
Town of Millet	1,703	21,710,519	3,715,123	12,748
Town of Morinville	5,860	98,710,356	22,734,895	16,845
Town of Mundare	606	9,507,143	3,076,191	15,688
Town of Nanton	1,523	35,414,257	11,746,500	23,253
Town of Okotoks	6,380	141,805,803	27,192,768	22,227
Town of Olds	5,233	118,318,301	38,862,429	22,610
Town of Oyen	1,020	20,526,752	7,865,944	20,124
Town of Peace River	6,644	178,161,686	76,003,396	26,815
Town of Penhold	1,495	23,777,790	3,654,735	15,905
Town of Picture Butte	1,542	29,288,012	7,955,939	18,994
Town of Pincher Creek	3,800	73,194,591	22,057,785	19,262
Town of Ponoka	5,473	126,559,520	37,698,428	23,124
Town of Provost	1,797	45,182,482	19,520,212	25,143
Town of Rainbow Lake	1,146	18,395,931	8,326,144	16,052
Town of Raymond	2,957	39,543,956	6,209,559	13,373
Town of Redcliff	3,834	77,778,979	29,355,675	20,287
Town of Redwater	2,079	48,994,972	21,520,792	23,567
Town of Rimbey	1,748	39,078,801	16,477,581	22,356
Town of Rocky Mountain House	5,343	124,165,622	50,220,628	23,239
Town of Sedgewick	877	16,893,537	4,344,054	19,263
Town of Sexsmith	1,256	27,314,438	15,210,850	21,747
Town of Slave Lake	5,611	133,947,002	55,586,075	23,872
Town of Smoky Lake	1,045	24,598,269	9,807,757	23,539
Town of Spirit River	1,086	21,269,823	8,448,633	19,585
Town of St. Paul	5,128	119,608,206	50,747,199	23,325
Town of Stavely	505	8,193,996	2,389,779	16,226
Town of Stettler	5,147	119,043,973	45,799,098	23,129
Town of Stony Plain	6,689	135,212,523	30,278,756	20,214
Town of Strathmore	3,746	83,915,269	25,398,004	22,401
Town of Sundre	1,840	35,754,104	13,606,689	19,432
Town of Swan Hills	3,523	44,370,225	14,125,299	12,594
Town of Sylvan Lake	3,937	85,235,883	19,922,935	21,650
Town of Taber	6,382	161,979,119	63,922,040	25,381
Town of Three Hills	3,324	52,412,945	16,211,125	15,768
Town of Tofield	1,542	30,708,798	8,612,794	19,915
Town of Trochu	892	20,047,017	7,362,829	22,474
Town of Turner Valley	1,317	24,827,881	7,490,952	18,852

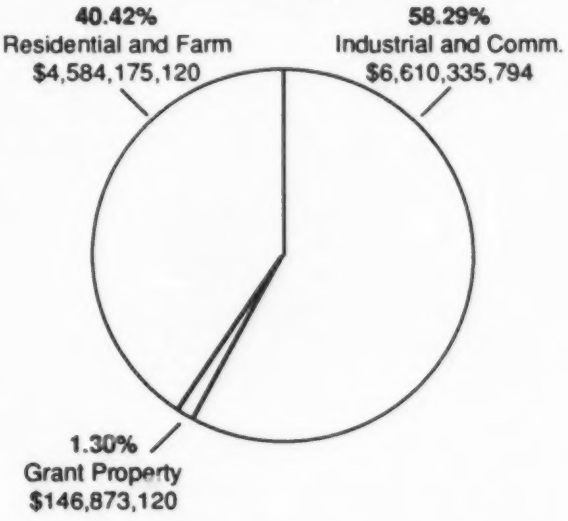
	Population	Total	School Foundation Program	Equalized Per Capita
Town of Two Hills	1,171	21,535,706	7,485,962	18,391
Town of Valleyview	2,218	42,233,523	18,295,283	19,041
Town of Vauxhall	984	21,771,476	10,293,131	22,125
Town of Vegreville	5,276	158,494,213	77,902,716	30,041
Town of Vermilion	4,364	88,786,996	37,159,312	20,345
Town of Viking	1,160	23,616,026	8,861,287	20,359
Town of Vulcan	1,422	40,008,700	17,740,074	28,136
Town of Wainwright	4,713	109,664,208	44,273,503	23,268
Town of Wembley	1,264	13,408,154	2,529,058	10,608
Town of Westlock	4,507	107,632,607	42,453,359	23,881
Town of Whitecourt	6,692	219,963,350	128,686,335	32,870
Total Towns	**327,006**	**7,602,291,219**	**2,925,372,030**	**23,248**
Village of Acme	457	8,805,978	3,113,844	19,269
Village of Alix	793	11,733,129	2,420,508	14,796
Village of Alliance	184	3,762,782	2,100,581	20,450
Village of Amisk	217	2,248,506	451,010	10,362
Village of Andrew	485	8,113,205	2,312,077	16,728
Village of Arrowwood	140	3,761,319	2,126,680	26,867
Village of Barnwell	484	6,164,065	1,083,397	12,736
Village of Barons	255	6,506,745	3,877,066	25,517
Village of Bawlf	375	5,295,749	1,240,540	14,122
Village of Beiseker	576	12,832,877	5,658,152	22,279
Village of Bentley	841	14,090,732	4,603,169	16,755
Village of Berwyn	661	10,088,288	2,884,948	15,262
Village of Big Valley	295	4,301,400	1,868,711	14,581
Village of Bittern Lake	158	2,119,457	372,088	13,414
Village of Blackie	266	6,476,729	3,381,932	24,349
Village of Botha	180	2,696,639	802,463	14,981
Village of Boyle	700	20,606,693	10,778,837	29,438
Village of Breton	557	8,366,012	3,472,848	15,020
Village of Burdett	278	3,113,708	1,483,802	11,200
Village of Carbon	429	7,975,248	2,634,658	18,590
Village of Carmangay	259	4,365,002	1,974,962	16,853
Village of Caroline	364	7,585,398	3,325,807	20,839
Village of Cayley	216	3,808,788	1,572,437	17,633
Village of Cereal	251	4,215,783	1,896,500	16,796
Village of Champion	358	5,948,436	2,679,975	16,616
Village of Chauvin	385	6,442,688	2,427,449	16,734
Village of Chipman	239	3,535,457	1,243,759	14,793
Village of Clive	356	5,563,689	1,214,909	15,628
Village of Cluny	95	1,960,430	1,033,784	20,636
Village of Clyde	428	4,656,900	1,203,536	10,881

	Population	Total	School Foundation Program	Equalized Per Capita
Village of Coalhurst	1,289	16,345,929	1,946,309	12,681
Village of Consort	700	12,679,696	5,061,313	18,114
Village of Coutts	359	7,257,826	3,767,563	20,217
Village of Cowley	290	4,223,082	1,276,563	14,562
Village of Cremona	368	6,470,222	2,104,761	17,582
Village of Czar	181	2,714,820	1,374,698	14,999
Village of Delburne	577	9,144,972	2,834,840	15,849
Village of Delia	223	5,371,675	2,730,266	24,088
Village of Derwent	149	1,678,026	873,222	11,262
Village of Dewberry	210	3,643,910	1,318,482	17,352
Village of Donalda	227	3,468,849	1,352,725	15,281
Village of Donnelly	404	7,411,594	2,443,150	18,346
Village of Duchess	430	7,388,292	2,036,908	17,182
Village of Eaglesham	183	2,944,033	1,869,475	16,088
Village of Edberg	124	1,724,338	488,051	13,906
Village of Edgerton	399	6,645,706	2,345,207	16,656
Village of Elnora	260	4,120,155	1,329,856	15,847
Village of Empress	229	3,061,128	1,497,992	13,367
Village of Entwistle	478	8,342,420	3,233,151	17,453
Village of Evansburg	750	12,848,125	4,336,576	17,131
Village of Ferintosh	125	2,012,695	714,259	16,102
Village of Foremost	595	13,452,032	5,926,624	22,608
Village of Forestburg	936	19,787,667	6,172,097	21,141
Village of Fort Assiniboine	214	2,361,596	527,288	11,035
Village of Gadsby	35	865,572	566,180	24,731
Village of Galahad	176	2,886,503	1,300,201	16,401
Village of Girouxville	367	6,329,950	2,692,716	17,248
Village of Glendon	480	8,130,542	2,623,252	16,939
Village of Glenwood	305	4,223,770	1,206,794	13,848
Village of Grassy Lake	244	2,701,339	923,892	11,071
Village of Hairy Hill	73	1,249,795	721,554	17,120
Village of Irma	484	8,685,140	3,012,847	17,945
Village of Irricana	786	9,439,678	1,910,218	12,010
Village of Kinuso	282	3,229,841	1,309,280	11,453
Village of Kitscoty	626	11,396,464	2,983,573	18,205
Village of Lavoy	126	1,671,888	701,707	13,269
Village of Legal	654	10,876,244	2,435,406	16,630
Village of Linden	417	9,159,873	3,223,697	21,966
Village of Lomond	177	4,164,532	2,480,561	23,528
Village of Longview	284	5,952,736	2,697,563	20,960
Village of Lougheed	268	5,229,779	2,763,696	19,514
Village of Mannville	778	11,665,841	3,131,014	14,995
Village of Marwayne	516	10,350,915	4,458,247	20,060
Village of Milo	119	3,256,500	2,087,123	27,366
Village of Minburn	135	1,495,904	838,888	11,081
Village of Mirror	508	6,895,557	1,922,425	13,574
Village of Morrin	252	3,962,194	1,399,276	15,723
Village of Munson	152	2,402,871	573,410	15,808
Village of Myrnam	383	6,479,875	2,274,472	16,919

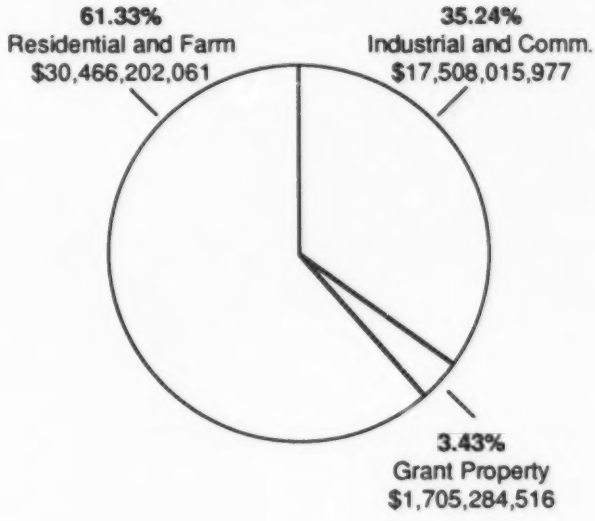
	Population	Total	School Foundation Program	Equalized Per Capita
Village of Nampa	464	8,866,472	3,805,045	19,109
Village of New Norway	278	3,477,676	1,245,689	12,510
Village of New Sarepta	314	4,355,523	1,242,963	13,871
Village of Nobleford	555	11,411,842	4,460,387	20,562
Village of Onoway	639	13,323,470	5,157,746	20,851
Village of Paradise Valley	185	1,716,585	537,751	9,279
Village of Plamondon	236	4,008,237	1,228,707	16,984
Village of Radway	162	2,575,742	1,045,779	15,900
Village of Rockyford	311	7,206,140	3,776,846	23,171
Village of Rosalind	214	3,364,933	1,242,148	15,724
Village of Rosemary	321	3,650,900	698,564	11,374
Village of Rumsey	70	1,436,806	862,179	20,526
Village of Rycroft	672	11,503,204	5,627,235	17,118
Village of Ryley	500	9,206,739	4,155,624	18,413
Village of Sangudo	401	5,910,421	2,116,832	14,739
Village of Standard	336	7,273,432	3,132,957	21,647
Village of Stirling	796	7,886,526	732,789	9,908
Village of Strome	267	4,674,180	2,436,021	17,506
Village of Thorhild	481	9,502,035	3,000,588	19,755
Village of Thorsby	640	14,512,317	5,113,977	22,675
Village of Tilley	362	3,638,829	1,218,584	10,052
Village of Torrington	209	3,657,322	2,139,144	17,499
Village of Veteran	312	4,205,306	1,805,251	13,479
Village of Vilna	325	5,692,269	1,791,170	17,515
Village of Wabamun	589	84,772,097	77,795,220	143,925
Village of Wanham	238	4,440,414	2,994,271	18,657
Village of Warburg	477	8,396,390	2,778,997	17,602
Village of Warner	490	8,550,001	4,256,333	17,449
Village of Warspite	97	1,463,016	681,274	15,083
Village of Waskatenau	276	4,860,195	1,846,943	17,609
Village of Wildwood	344	12,605,373	2,486,086	36,644
Village of Willingdon	371	6,268,182	2,186,477	16,895
Village of Youngstown	294	3,732,170	1,806,346	12,694
Total Villages	**45,002**	**844,029,805**	**361,276,707**	**18,747**
Total 1991 Equalized Assessments	**2,483,490**	**83,015,852,551**	**38,376,603,909**	**33,427**

1991 Equalized Assessment Distribution

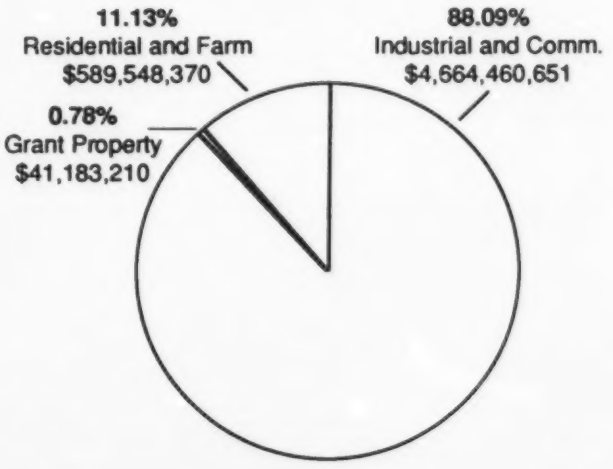
Counties



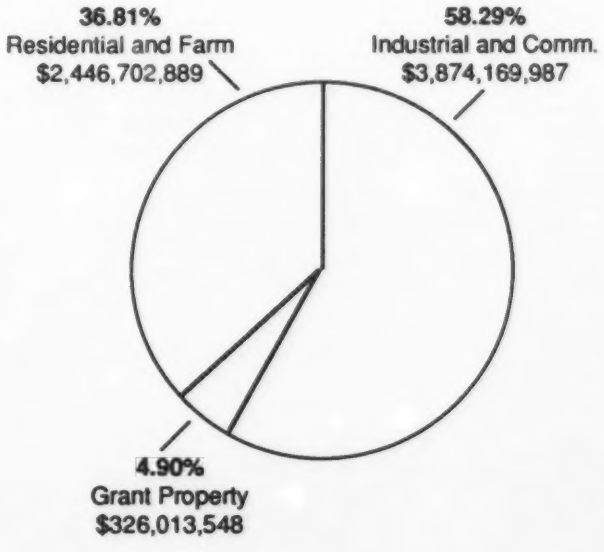
Cities



Improvement Districts



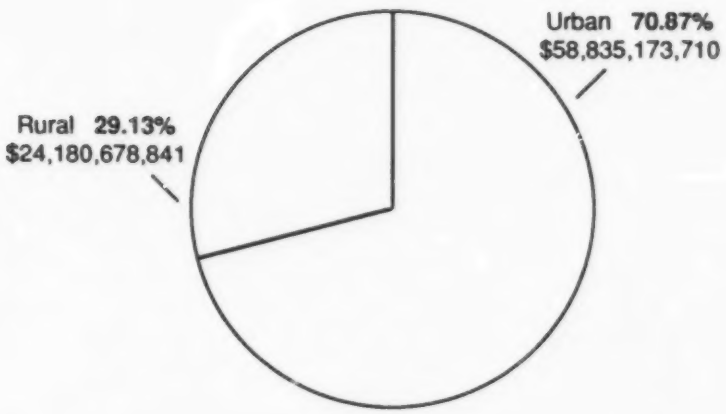
Municipal Districts



The following charts illustrate the distribution of equalized assessment between different types of municipalities.

Total 1991 Equalized Assessments in Alberta

Urban and Rural Distribution



Municipality Type Distribution